

BEFORE THE  
CALIFORNIA BOARD OF ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS  
STATE OF CALIFORNIA

In the Matter of the Statement of Issues  
Against:

GONZALEZ, CRISTIAN

Respondent.

Case No. SI-2013-17

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on APRIL 28, 2013.

It is so ORDERED MARCH 29, 2013.

Lisette J. Korman  
FOR THE CALIFORNIA BOARD OF  
ACCOUNTANCY  
DEPARTMENT OF CONSUMER AFFAIRS

1 KAMALA D. HARRIS  
Attorney General of California  
2 FRANK H. PACOE  
Supervising Deputy Attorney General  
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7  
8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
**STATE OF CALIFORNIA**

10 In the Matter of the Statement of Issues  
11 Against:

12 **GONZALEZ, CRISTIAN**

13 Respondent.

Case No. SI-2013-17

14 **STIPULATED SETTLEMENT AND**  
**DISCIPLINARY ORDER**

15 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-  
16 entitled proceedings that the following matters are true:

17 PARTIES

18 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of  
19 Accountancy. She brought this action solely in her official capacity and is represented in this  
20 matter by Kamala D. Harris, Attorney General of the State of California, by Brett A. Kingsbury,  
21 Deputy Attorney General.

22 2. Respondent Cristian Gonzalez (Respondent) is representing himself in this  
23 proceeding and has chosen not to exercise his right to be represented by counsel.

24 3. On or about February 29, 2012, Respondent filed an application dated February 8,  
25 2012, with the California Board of Accountancy to obtain a Certified Public Accountant License.

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CONTINGENCY

11. This stipulation shall be subject to approval by the California Board of Accountancy. Respondent understands and agrees that counsel for Complainant and the staff of the California Board of Accountancy may communicate directly with the CBA regarding this stipulation and settlement, without notice to or participation by Respondent. By signing the stipulation, Respondent understands and agrees that he may not withdraw his agreement or seek to rescind the stipulation prior to the time the CBA considers and acts upon it. If the CBA fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the CBA shall not be disqualified from further action by having considered this matter.

12. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

14. In consideration of the foregoing admissions and stipulations, the parties agree that the CBA may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Respondent Cristian Gonzalez will be issued a Certified Public Accountant License, which shall be immediately revoked. However, the revocation will be stayed and the Respondent placed on five (5) years probation on the following terms and conditions.

1           **1. Obey All Laws**

2           Respondent shall obey all federal, California, other states' and local laws, including those  
3 rules relating to the practice of public accountancy in California.

4           **2. Submit Written Reports**

5           Respondent shall submit, within 10 days of completion of the quarter, written reports to the  
6 CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury,  
7 such other written reports, declarations, and verification of actions as are required. These  
8 declarations shall contain statements relative to respondent's compliance with all the terms and  
9 conditions of probation. Respondent shall immediately execute all release of information forms  
10 as may be required by the CBA or its representatives.

11           **3. Personal Appearances**

12           Respondent shall, during the period of probation, appear in person at interviews/meetings as  
13 directed by the CBA or its designated representatives, provided such notification is accomplished  
14 in a timely manner.

15           **4. Comply With Probation**

16           Respondent shall fully comply with the terms and conditions of the probation imposed by  
17 the CBA and shall cooperate fully with representatives of the California Board of Accountancy in  
18 its monitoring and investigation of the respondent's compliance with probation terms and  
19 conditions.

20           **5. Practice Investigation**

21           Respondent shall be subject to, and shall permit, a practice investigation of the respondent's  
22 professional practice. Such a practice investigation shall be conducted by representatives of the  
23 CBA, provided notification of such review is accomplished in a timely manner.

24           **6. Comply With Citations**

25           Respondent shall comply with all final orders resulting from citations issued by the  
26 California Board of Accountancy.

27           **7. Tolling of Probation for Out-of-State Residence/Practice**

28           In the event respondent should leave California to reside or practice outside this state,

1 respondent must notify the CBA in writing of the dates of departure and return. Periods of non-  
2 California residency or practice outside the state shall not apply to reduction of the probationary  
3 period, or of any suspension. No obligation imposed herein, including requirements to file  
4 written reports, reimburse the CBA costs, and make restitution to consumers, shall be suspended  
5 or otherwise affected by such periods of out-of-state residency or practice except at the written  
6 direction of the CBA.

#### 7       **8.     Violation of Probation**

8       If respondent violates probation in any respect, the CBA, after giving respondent notice and  
9 an opportunity to be heard, may revoke probation and carry out the disciplinary order that was  
10 stayed. If an accusation or a petition to revoke probation is filed against respondent during  
11 probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of  
12 probation shall be extended until the matter is final.

13       The CBA's Executive Officer may issue a citation under California Code of Regulations,  
14 Section 95, to a licensee for a violation of a term or condition contained in a decision placing that  
15 licensee on probation.

#### 16       **9.     Completion of Probation**

17       Upon successful completion of probation, respondent's license will be fully restored.

#### 18       **10.    Ethics Continuing Education**

19       Respondent shall complete four hours of continuing education in course subject matter  
20 pertaining to the following: a review of nationally recognized codes of conduct emphasizing how  
21 the codes relate to professional responsibilities; case-based instruction focusing on real-life  
22 situational learning; ethical dilemmas facing the accounting profession; or business ethics, ethical  
23 sensitivity, and consumer expectations prior to beginning practice and in any event, within one  
24 year. Courses must be a minimum of one hour as described in California Code of Regulations  
25 Section 88.2.


26       If respondent fails to complete said courses within the time period provided, respondent  
27 shall so notify the CBA and shall cease practice until respondent completes said courses, has  
28 submitted proof of same to the CBA, and has been notified by the CBA that he or she may

1 resume practice. Failure to complete the required courses no later than 100 days prior to the  
2 termination of probation shall constitute a violation of probation.

3 ACCEPTANCE

4 I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the  
5 stipulation and the effect it will have on my Certified Public Accountant License. I enter into this  
6 Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree  
7 to be bound by the Decision and Order of the California Board of Accountancy.

8  
9 DATED: 2/25/13



10 CRISTIAN GONZALEZ  
11 Respondent

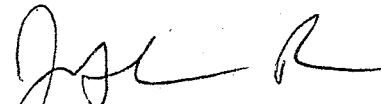
12 ENDORSEMENT

13 The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully  
14 submitted for consideration by the California Board of Accountancy of the Department of  
15 Consumer Affairs.

16  
17 Dated: 3/1/2013

Respectfully submitted,

18 KAMALA D. HARRIS  
19 Attorney General of California  
20 FRANK H. PACOE  
21 Supervising Deputy Attorney General



22 *for* BRETT A. KINGSBURY  
23 Deputy Attorney General  
24 *Attorneys for Complainant*

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27 .rtf  
28

**Exhibit A**

**Statement of Issues No. SI-2013-17**



1 KAMALA D. HARRIS  
Attorney General of California  
2 FRANK H. PACOE  
Supervising Deputy Attorney General  
3 BRETT A. KINGSBURY  
Deputy Attorney General  
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10 In the Matter of the Statement of Issues  
11 Against:

Case No. SI-2013-17

12 **GONZALEZ, CRISTIAN**

**STATEMENT OF ISSUES**

13 Respondent.

14  
15 Complainant alleges:

16 **PARTIES**

17 1. Patti Bowers (Complainant) brings this Statement of Issues solely in her official  
18 capacity as the Executive Officer of the California Board of Accountancy, Department of  
19 Consumer Affairs.

20 2. On or about February 29, 2012, the California Board of Accountancy, Department of  
21 Consumer Affairs (CBA) received an application for a Certified Public Accountant License from  
22 Cristian Gonzalez (Respondent). On or about February 8, 2012, Cristian Gonzalez certified under  
23 penalty of perjury to the truthfulness of all statements, answers, and representations in the  
24 application. The CBA denied the application on September 10, 2012.

25 **JURISDICTION, STATUTORY, AND REGULATORY PROVISIONS**

26 3. This Statement of Issues is brought before the CBA under the authority of the  
27 following laws. All section references are to the Business and Professions Code unless otherwise  
28 indicated.

1        4.     Section 480 of the Code states:

2        "(a) A board may deny a license regulated by this code on the grounds that the applicant has  
3 one of the following:

4        "(1) Been convicted of a crime. A conviction within the meaning of this section means a  
5 plea or verdict of guilty or a conviction following a plea of nolo contendere. Any action that a  
6 board is permitted to take following the establishment of a conviction may be taken when the  
7 time for appeal has elapsed, or the judgment of conviction has been affirmed on appeal, or when  
8 an order granting probation is made suspending the imposition of sentence, irrespective of a  
9 subsequent order under the provisions of Section 1203.4 of the Penal Code.

10        "(2) Done any act involving dishonesty, fraud, or deceit with the intent to substantially  
11 benefit himself or herself or another, or substantially injure another.

12        "...."

13        5.     Section 118, subdivision (a) of the Code provides:

14        "The withdrawal of an application for a license after it has been filed with the board in the  
15 department shall not, unless the board has consented in writing to such withdraw, deprive the  
16 board of its authority to institute or continue a proceeding against the applicant for the denial of  
17 the license upon any ground provided by law or to enter an order denying the license upon any  
18 such ground."

19        6.     Section 5110(a) states:

20        "After notice and an opportunity for a hearing, the board may deny an application to take  
21 the licensing examination, deny admission to current and future licensing examinations, void  
22 examination grades, and deny an application for a license or registration to any individual who  
23 has committed any of the following acts:

24        "...."

25        "(4) Any act that if committed by an applicant for licensure would be grounds for denial of  
26 a license or registration under Section 480 or if committed by a licensee or registrant would be  
27 grounds for discipline under Section 5100.

28        "...."

1       7.    Section 5100 states:

2       "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or  
3 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing  
4 with Section 5080), or may censure the holder of that permit or certificate for unprofessional  
5 conduct that includes, but is not limited to, one or any combination of the following causes:

6       "(a) Conviction of any crime substantially related to the qualifications, functions and duties  
7 of a certified public accountant or a public accountant.

8       "....

9       "(k) Embezzlement, theft, misappropriation of funds or property, or obtaining money,  
10 property, or other valuable consideration by fraudulent means or false pretenses.

11       "...."

12       8.    Section 5106 states:

13       "A plea or verdict of guilty or a conviction following a plea of nolo contendere is deemed to  
14 be a conviction within the meaning of this article. The record of the conviction shall be  
15 conclusive evidence thereof. The board may order the certificate or permit suspended or revoked,  
16 or may decline to issue a certificate or permit, when the time for appeal has elapsed, or the  
17 judgment of conviction has been affirmed on appeal or when an order granting probation is made,  
18 suspending the imposition of sentence, irrespective of a subsequent order under the provisions of  
19 Section 1203.4 of the Penal Code allowing such person to withdraw his plea of guilty and to enter  
20 a plea of not guilty, or setting aside the verdict of guilty or dismissing the accusation, information  
21 or indictment."

22       9.    Section 99 of Title 16, California Code of Regulations provides, in pertinent part:

23       "For the purposes of denial, suspension, or revocation of a certificate or permit pursuant to  
24 Division 1.5 (commencing with Section 475) of the Business and Professions Code, a crime or act  
25 shall be considered to be substantially related to the qualifications, functions or duties of a  
26 certified public accountant or public accountant if to a substantial degree it evidences present or  
27 potential unfitness of a certified public accountant or public accountant to perform the functions  
28

1 authorized by his or her certificate or permit in a manner consistent with the public health, safety,  
2 or welfare. Such crimes or acts shall include but not be limited to those involving the following:

3 "(a) Dishonesty, fraud, or breach of fiduciary responsibility of any kind;

4 "...."

5 FIRST CAUSE FOR DENIAL OF APPLICATION

6 (Criminal Conviction)

7 10. Respondent's application is subject to denial under Business & Professions Code  
8 sections 480(a)(1), 5110(a)(4) & 5100(a) in that Respondent was convicted of a criminal offense  
9 substantially related to the duties, functions, or qualifications of a licensee. The circumstances  
10 are described below.

11 11. On or about April 11, 2006, in the Superior Court of California for the County of San  
12 Luis Obispo, in the case entitled *The People of the State of California vs. Cristian Gonzalez*, Case  
13 number F383077, Respondent pled no contest to and was convicted of violating California Penal  
14 Code 487(a) (grand theft), a misdemeanor. The circumstances surrounding the conviction were  
15 that Respondent, while working for Sears in San Luis Obispo, California, stole a big screen  
16 television and a home entertainment system. Respondent stole the television by running the  
17 purchase through a customer's account, obtaining the receipt, picking up the television in the  
18 warehouse, and then running the same transaction through as a return so that the customer did not  
19 receive a charge on their statement. Respondent stole the home entertainment system by  
20 processing several fictitious returns in the shoe department for store credit, obtaining gift cards,  
21 and then purchasing the home entertainment system using the gift cards.

22 SECOND CAUSE FOR DENIAL OF APPLICATION

23 (Dishonesty)

24 12. Respondent's application is subject to denial under sections 480(a)(2), 5110(a)(4) &  
25 5100(k) of the Code in that Respondent did an act involving dishonesty, fraud, or deceit with the  
26 intent to substantially benefit himself or another. The circumstances are described above in the  
27 First Cause for Denial of Application.

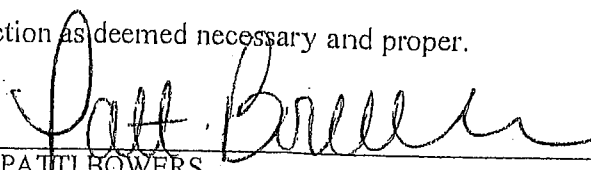
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PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Denying the application of Cristian Gonzalez for a Certified Public Accountant License;
2. Taking such other and further action as deemed necessary and proper.

DATED: 1/15/2013

  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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